Competent Authority Agreement
Between
the Competent Authority of Gibraltar
and
the Competent Authority of Greenland

Whereas H.M. Government of Gibraltar and the Government of Greenland having entered into an Agreement Concerning Information on Tax Matters dated 20 October 2009 ("the Agreement") for the provision of information with respect to taxes; and

Whereas the competent authorities of each jurisdiction having considered it desirable to record certain practical and operational matters pertaining to the implementation and administration of this Agreement;

The competent authorities have agreed as follows:

1. DEFINITIONS

1.1 *"Agreement"* means the Agreement Concerning Information on Tax Matters between H.M. Government of Gibraltar and the Government of Greenland dated 20 October 2009.

1.2 *"CAA"* means this Competent Authority Agreement.

1.3 *"The competent authorities"* mean the Minister of Finance in Gibraltar or his authorized representative and the Greenlandic Tax Agency.

1.4 *"Requested competent authority"* means the competent authority requested to provide information.

1.5 *"Applicant competent authority"* means the competent authority requesting information.

2. PURPOSE AND SCOPE OF *CAA*

2.1 The purpose of this CAA is to facilitate the provision of information under the Agreement in respect of such matters as the competent authorities may from time to time mutually determine.

2.2 The competent authorities will consult with each other on a regular basis in order to ensure the proper and efficient operation of the Agreement and this CAA.

2.3 The competent authorities take note of the Commentary to the OECD Model Agreement on Exchange of Information and in particular the paragraphs in relation to Article 5 (Exchange of Information upon Request).

2.4 This CAA does not create legal obligations in either international law or in the domestic laws of Gibraltar or Greenland.

3. SUBMISSION OF REQUESTS AND OTHER INFORMATION

3.1 Requests should be made in the Form in **Appendix 1** or in such other standard form as the competent authorities may agree. Requests for interview and examination should be made in accordance with section 5 of this CAA.

3.2 The competent authorities will agree on the type of information that can be transmitted electronically.

3.3 The Requested competent authority will send an acknowledgement of receipt of a request to the Applicant competent authority within 10 working days.

4. EXECUTING AND RESPONDING TO REQUESTS

4.1 Upon receipt of a request for information, the Requested competent authority should review the request to determine whether it is complete or whether additional or different information is required to enable the Requested competent authority to execute the request. In the latter case, the Requested competent authority should contact the Applicant competent authority and indicate in what respect the submitted request should be amended.

4.2 If a request under the Agreement is believed to be incomplete or deficient in some respect, while other parts of the request meet the requirements of the Agreement, the competent authorities may agree that the Requested competent authority provide the Applicant competent authority any information that is responsive to the part of the request that meets the requirements of the Agreement.

4.3 If the Requested competent authority is able to obtain certain requested information within a short time frame, while the collection of other requested information requires more time, the Requested competent authority should provide the Applicant competent authority with the requested information in several stages.

4.4 If the Requested competent authority believes it cannot comply with the request for information for any reason, it shall immediately consult with the Applicant competent authority.

4.5 In cases where the Requested competent authority must provide a summary of the request for information, the Applicant competent authority will prepare such a summary and provide it to the Requested competent authority. The summary of the request should include excerpts of the information provided under points 7, 9, 10, 12, 13 and 16 of the Form in **Appendix 1**.

5. CONDUCT OF EXAMINATIONS

5.1 This section relates to requests for interview or examination pursuant to Article 6 of the Agreement. Such requests should generally follow the Form in **Appendix 1** as nearly as is practicable having regard to the nature of a request for an interview and/or examination.

5.2 The Requested competent authority will assist the Applicant competent authority in the arrangements for its representative(s) to enter the jurisdiction of the Requested competent authority.

5.3 Interviews and examinations pursuant to Article 6.1 of the Agreement will be conducted in accordance with a procedure agreed between the competent authorities. Any person interviewed or examined is entitled to be advised by his legal representative. The Requested competent authority may attend and observe any interview or examination but may not participate.

6. COSTS

6.1 The Applicant competent authority shall reimburse the Requested competent authority for all extraordinary costs incurred in providing information pursuant to the Agreement. Extraordinary costs do not include ordinary administrative and overhead expenses incurred in reviewing and responding to information requests submitted by the Applicant competent authority.

6.2 Subject to prior approval by the competent authorities, the following costs should be reimbursed as extraordinary costs by the Applicant competent authority:

a) exceptional costs for obtaining and conveying documents or records to the Applicant competent authority;

b) reasonable costs for obtaining interviews, depositions or testimony where such procedures have been employed at the request of the Applicant competent authority;

c) reasonable third party costs for engaging experts, interpreters/translators retained at the request of the Applicant competent authority; and

d) reasonable legal fees for non-government counsel appointed or retained, at the request of the Applicant competent authority, for litigation in the courts of the jurisdiction of the Requested competent authority related to a request for information.

6.3 The competent authorities agree that third party record keepers should normally not charge for the production of documents where such documents are to be provided under domestic information gathering procedures.

6.4 The competent authorities agree to consult to determine whether a particular cost other than those referred to in a) to d) in subsection 6.2 above should be considered as extraordinary. In determining whether or not costs should be considered as extraordinary, the competent authorities agree to take proper account of international developments, including any guidance issued by the OECD.

7. CONFIDENTIALITY

7.1 All requests, formal notices, documents or correspondence and any other communications in whatever form relating to a request, including all information produced in the course of executing a request, are acknowledged to be confidential in accordance with the provisions of the Agreement.

7.2 The competent authorities will maintain such confidentiality at all times, including in the course of executing any request in accordance with its domestic procedures.

8. OTHER

8.1 This CAA shall begin to apply on the last of the dates of the signing of both competent authorities.

8.2 Amendments to this CAA must be made in writing and be signed by both competent authorities. Such amendments will begin to apply on the last of the dates of the signing of both competent authorities.

8.3 This CAA will remain in effect until terminated by either competent authority. Notification of termination can be made at any time and must be in writing.

8.4 Where the Agreement is terminated in accordance with its terms, this CAA will automatically terminate upon completion of the execution of all outstanding requests made up to the effective date of termination of the Agreement. Notwithstanding such termination, the competent authorities shall remain bound by the confidentiality provisions of Article 8 of the Agreement.

8.5 This CAA has been done in duplicate in the English language.

For the Competent Authority of Greenland

Signature and Title:

Kim Neumann Nielsen

HEAD OF Agency ~~DEPARTMENT~~

Date: 6/11-2014

For the Competent Authority of Gibraltar

Signature and Title:

James Tipping

FINANCE CENTRE DIRECTOR

Date: 17/9/14

Appendix 1

Form for Request for Information under the Agreement Concerning Information on Tax Matters between Gibraltar and Greenland

The completed form constitutes a confidential communication between the competent authorities governed by Article 8 of the Agreement.

1.	To: [i]			
2.	From: [ii]			
3.	Contact point [iii]	Name:		
		Email:		
		Telephone:		
		Fax:		
		Language skills:		
4.	Legal Basis:			
5.	Reference numbers and related matters	Reference number: [iv]		
		Initial request:	Please check the box: ☐ Yes ☐ No If no, please provide reference number(s) and date(s) of any related request(s) and/or answer(s):	
		Number of attachments to the request:		
		Total number of pages for all attachments:		
6.	Urgency of reply	Date, if any, after which information would no longer be useful:		
		Urgent reply required due to:	Please check the box: ☐ Statute of limitation; date: ☐ Suspected criminal tax matter ☐ Court case ☐ Other reasons (please specify):	

7.	Identity of person(s) under examination or investigation: [v]	
8.	Request to refrain from notifying the taxpayer(s) involved: [vi]	Please check the box: ☐ No ☐ Yes Reasons: ☐ If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.
9.	Time period or taxable event for which or in relation to which the information is sought: [vii]	
10.	Tax(es) to which the request relates: [viii]	
11.	Purpose for which the information is requested:	Please check one or more boxes: ☐ determination, assessment and collection of taxes[ix], ☐ recovery and enforcement of tax claims[x], ☐ investigation or prosecution of criminal tax matters, ☐ other (please specify):
12.	Reasons for the request:	Please check one or more boxes and where relevant insert the name : ☐ to obtain specified information, ☐ to interview individuals or examine records in the requested country, ☐ to be present at a tax examination in the requested country
13.	Relevant background: [xi]	
14.	Information requested: [xii]	

15.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:	
16.	Name and address of any person believed to be in possession of the information requested (to the extent known):	
17.	Form, if any, in which information is requested: [xiii]	
18.	Translation of reply requested:	Please check the box: ☐ Yes ☐ No Language requested:
19.	In making the request, the Applicant competent authority states that: (a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request; (b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made; (c) the information would be obtainable under its laws and in the normal course of its administrative practice in similar circumstances; (d) it has pursued all means available in its own territory to obtain the information, or that it has pursued all such means except those that would give rise to disproportionate difficulties. [xiv]	

Date

Authorised signature of requesting competent authority

Name and Title in capital letters:

[i] Please add name and address of the competent authority of the requested jurisdiction.

[ii] Please add name and address of the competent authority of the applicant jurisdiction.

[iii] The contact point should have the authority to exchange information.

[iv] Please provide a reference number that the Requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

[v] Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

[vi] Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

[vii] The request should specify the taxable periods or the event where there is no taxable period, for instance, in case of the imposition of a withholding tax.

[viii] Please add the name of the tax(es), e.g. corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

[ix] It is understood that the investigation of civil/administrative tax matters falls under this heading. The term "collection of taxes" is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

[x] The terms "recovery and enforcement of tax claims" are used to refer to the processes employed when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

[xi] Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation. Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons. In case you have abstained from using any means available in your own territory to obtain the information because this would give rise to disproportionate difficulties, please provide a description of the means and of the disproportionate difficulties. The provided background information together with the other information in the Form will demonstrate the foreseeable relevance of the information to the request.

[xii] Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

[xiii] Please specify the format in which the information is requested.

[xiv] Please see footnote xi above.